

**AMENDMENTS TO THE SPECIFICATION**

Please DELETE line 1 on page 1, stating "SPECIFICATION".

Please insert the following section heading at page 1, after the title and at line 4:

-- BACKGROUND OF THE INVENTION --

Please replace the section heading on page 1, at line 5, with the following replacement section heading:

~~TECHNICAL FIELD~~-- Field of the Invention --

Please replace the section heading on page 1, at line 13, with the following replacement section heading:

~~BACKGROUND ART~~-- Description of Related Art --

Please DELETE the section headings on page 2, at lines 26 and 27.

Please insert the following section heading on page 5 before line 5:

-- SUMMARY OF THE INVENTION --

Please DELETE the section heading on page 5 at line 11.

Please insert the following section headings and paragraphs on page 10, at line 27:

-- BRIEF DESCRIPTION OF THE DRAWINGS

Fig. 1 shows a sectional view of a condenser microphone;

Fig. 2 shows a view consecutively showing steps for manufacturing the condenser microphone;

Fig. 3 shows view consecutively showing steps for manufacturing the condenser microphone;

Fig. 4 shows a graphic presentation showing a relationship between thickness of a back electrode and amount of bending of a diaphragm;

Fig. 5 shows a graphic presentation showing a relationship between thickness of the back electrode and damage rate of a structure; and

Fig. 6 shows a sectional view of a conventional condenser microphone.

DESCRIPTION OF THE PREFERRED EMBODIMENTS --

Please DELETE the section heading on page 10, at line 28.

Please DELETE the section heading on page 18, at line 17.

Please DELETE on page 18, beginning at line 26, and continuing to page 19, the section entitled "BRIEF DESCRIPTION OF THE DRAWINGS", Paragraph [0051].

Please DELETE on page 19, lines 11-19, the section entitled "DESCRIPTION OF THE REFERENCE SIGNS", Paragraph [0052]..